

Previous references.

File No. 230-11

1901

Serial Nos. 1-4

(S R)

Later references.

S. R. 189-16 Sls. 142

(68) P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

Part B. for May 13

SUBJECT.

Liability of owners of toddy trees
for the payment of tree tax thereon.
(S R A Subject no 192-194)

- 1 To The Smease Commr No 22 & 190 of 1-4-12
Invites reference to the discussion and the
reply of Govt and calls for his opinion in the
matter
- 2 From the Encase Commr No 8 & 23 of 20-4-12
States that the rule on the subject contained
in Sec 19 of the Encase Regulation needs no
amendment for reasons explained by him.
- 3 G. R. S. To The Smease Commr in Mysore
Rev. Commr in Mysore
The Dy Commr of Sds.
No C 137-146 / 8N 230-11-3 of 17-6-12

Changam
16/12

GENERAL AND REVENUE SECRETARIAT

(S. R.)

NOTES.

File No. 230-11

FILE HEADING.

Liability of owner of toddy trees for the payment
of tree tax thereon (D. R. A. subject no. 192-1911)

From

No	Dated		Received
Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

P. 7:0

S.O 230-11

SUBJECT No. 192.

A contractor's liability for the tree tax on toddy trees.

Messrs. B. Alasingrachar and Payanna, Hassan Municipality.

Summary of discussion.—According to existing rules, the toddy contractor is to pay tree tax in respect of trees on private lands marked out for tapping. In case the contractor becomes a defaulter, the owner of toddy trees marked for tapping will be held liable for the arrears, and will be proceeded against. As this is a very hard rule, it may be modified so that the owner may not be held responsible for the default of the contractor.

Reply of Government.—Will be enquired into.

① ruled with a view to ^{calling in} ~~revising~~ the ~~Revised~~ ^{Revised} Commission in the matter

~~BHB~~
26/12/12
22

Bm
28.8.12

② Issue by 28/3

P.T.O

[G. R. S. 12]

General and Revenue
Secretariat.

S. R. File No. 230 of 1911

Serial
No.

1

To the Excise Comr

no. 784190 of 14/12

Invites reference to the discussion
and the report and calls for his opinion
in the matter

2

From the Excise Comr

no. 8123 of 20/12

States that the rule on the
subject contained in sec. 19 of the Excise
Regn need no amendment, for reasons
explained by him.

ruled for order

Don
12/1
18/5/12

[Please pickup my Dussara Book for 1911
There is a note on the subject in it]

(4)

15/3/12

To Br III for kind compliance

Page 50
18/5/12

miss 168

(5)

ruled for order

Page 50
11/10/12

The Book required has
been submitted with
another file. Please
renew the requisition
a week hence.

NOTE—Contn. sheet.

23/5/12

File is not
yet received
back

GPB—20,000—20-1-12

14/6/12

File No. 230 of 1911

Serial
No.

D 39 289

⑥ Report for Compliance

Due 20/11/11

15/6/12

The book is cleared & ready

to be sent. Please see page 226.

17/6/12

Put this
up in 1/12/12

18/12

Filed
See
P. 10/11/12
19/11/12

③ The member indubitably refers to the rule contained in para (1) of Sec 9 of the Excise Regulation. It is not clear why the owner (holder) of the land has been fixed with liability in this matter. When the department marks the tins for the licensee, the latter alone should be held responsible for the tin tax due. ~~Because~~ The case is different of course in the case where tins are illicitly tapped.

The present Commr
~~reports~~ is also of
the same opinion. Please
see letter under disposal.

④ The Excise Commr has recorded the opinion (on the same subject) that the proposal of the member "if accepted might lead to fraud on the part of the owner of the tins."

⑤ But it is understood that the rule is ^{in Sec 9} rarely enforced. Nor is it easy to see how the fraud can be practised.

⑥ 17/6/12
I agree with his view & am Secy

Serial
No.

(11) Subd to 2nd & 3rd Deewan

25/7/12

(12) The existing rule does really
work hard on owners in
case of default by the Contractors.
The rule needs being altered.

2642
2-8-12

ENT

30/7/12

28
21/730
31/7/12

(13)

The Case requires some other
- cidakni -

(14) When a Date tree is taken in
hand for tapping for 20 days
how long does it continue to be
tapped

(15) When is the Tree Tax on a
given Date tree paid? In
what instalments -

(16) What is the justification
for the Madras Rule

(17)

13 11/12 for rule
on the above
point

GPB-20,000-20-1-12

25/9/12

R. S. 26]

File No.

Serial No.

No. of letter replied to 3939

DO.

No. H 2275

al and Revenue Secretariat

(SR)

, the

191

to

Dear Sir 24-9-12

I am desired

of issue

24-9-12

d by

W Hiri yunn

to request you to be so good as to furnish information on the following points:-

1. When a date tree is taken in hand for tapping for toddy, how long does it continue to be tapped?
2. What is the justification for the provision of the contained in section 9

over.

- the Excise Regulation
thing - the owner of
invalidation of the
responsible for
payment of
tax due to Govt?
for early reply
requested.

Yours.

For office copy to Govt.

DIARY No. 1168.

Office of the Excise Commissioner

in Mysore,

Dated, Bangalore, 26th September '12

Serial No.

Dear Sir,

With reference to your D.O. No.F1.2275, dated 24th Instant, I append the replies to your two queries.

1. The tapping license is issued for a year and the limits to which the incision can be made by the tapper is fixed to be $1/3$ the diameter of the tree in depth. Tapping a tree every day, this limit will be reached by three months but the tree is generally tapped every alternate day and so the actual tapping of the tree goes on for about 5 months. As a precaution against the man exceeding the limits of the incision, without the notice of the Departmental Officers the permits for transporting the toddy are given only for three months so that in case the tapper thinks he can still get some toddy from the tree, he applies to the Inspector for an extension of the time of his transport permit, which is done after a personal inspection. The tapper has further to guard against any over-tapping, as he has to pay a penalty of a rupee on each tree that

that

Serial
No.

Reason as that Contained by
implication in that Section. But
it is submitted that the liability
does not seem to follow as the
necessary or natural consequence
of the occupant consenting to have
the tree tapped. The tree-rent
paid ~~to~~ him is only the price due to
him and does not represent a
Concession from Govt. When a
licensee is allowed to tap a tree and
time is given (as in the rules) to him
for payment of the amount of the

G. R. S. 12]

General and Revenue
Secretariat.

8N File No. 230 of 1911

Serial
No.

tax, the department should
be taken to have accepted the
solvency of the licensee. This
in fact - is enjoined by the rules
themselves as no license for
vending can be given out unless
the bidder at the auction satisfies
the officer holding the sales about
his solvency and also makes certain
deposits. It is hard to see
how in all this the occupant renders
himself liable for the possible
default of the licensee leaving his trust

1 printed copy slipped 10.

NOTE—Contn. sheet.

File No. 230 of 1911

Serial
No.

The Consent of the occupant-
is taken before the trees are allowed
to be tapped only because otherwise
he can refuse to allow them to
be tapped and the Govt. license
in that case will be ~~entirely~~ useless
Subd Secy

JA

(22)
Secy) The second query of Mr Dewan
is not answered in the above note.
Please add his answer to it in the
proper place!

22
28/9

(23) The query has been answered - which
I had omitted by oversight.

JA

38/9/12

(24)
Secy) Dewan
through 2nd Council box

23
2/10

JA

Serial
No.

(25) The licensee must be held
~~responsible~~ liable for the tree
tax.

44/10/12

Dewan

23
15/10/12

3963

15-10-12

(26) I agree with the 2nd Committee; but
the question is as to the liability of
the occupant in default of the
license holder to pay the tree tax.
Sec 19 of the Regulation makes him
liable - But the demand comes
upon him suddenly without the
opportunity for adopting precautions
against failure on the part of
the license holder -

(27) For one thing, if the occupant
of the land is the owner of the
trees, intended to be tapped
is he responsible for tree tax in
any contingency it may be worth
while amending rule ^{XX}(4) as follows -

H

File No.

270 of 1911

(11)

Serial
No.

(28) After the words "in then of his
Consent" ~~and~~ insert the words
"and to the trees being tapped and
holding himself liable for the
tree tax in case the licensee holder
fails to pay it" -

(29) The certificate presented
in the last C.M. of T.T. No. 4 form
should read as follows -

"I hereby certify that --- has
been permitted to draw Taps
from my trees standing in my
No. shown in C.M. - 6 and I hold
myself liable to pay the tree tax
in whole or in part in case the
said --- fails to pay the same."

The subject of amending the Rules
as above so as to make them
conform with Sec. 19 of the Regulation
& of (as an alternative) Amend-
ing the Regulation itself will be
further considered - Meantime
let a G.O. issue directing that the
provisions of Sec. 19 in so far as
they relate to adopting coercive
measures against the owner of the
trees may be held in abeyance
until further orders -

GPB-6*,000-7-9-12

(31)

1.5. Has the rest of the
16/6/12

W/R *SR* *M.D.*
Excise Commissioner's Office,
Dated, Bangalore, 3rd December 1912.

Dear Sir,

In reply to your D.O. No.3217, dated 30-11/2-12-1912
I invite your attention to para (4) Rule 17 of XX "conditions
applicable to toddy licenses" of the Sale Notification No. 7494,
dated 18th March 1912. This is repeated year after year.
This is the only Notification under section 12 contemplated
under section 19. This has not been separately published.
The words in the latter portion of section 19 "such tax shall in
default of payment by the licensee, be recoverable from the - -
owner or other person in possession who has so consented" do not
appear in the above rule as it is implied in the "consent" - -
referred to. **DIARY No. 1975**

10/12-1913
SECTION <i>SR</i>
FILE NO.
SERIAL NO.

Yours sincerely,

Wm. Annand

To

S.Hiriyannaiya, Esq., M.A., B.L.,
Assistant Secy. to Govt.,
Gen. & Rev. Depts.,
Bangalore.

Serial
No.

mentioned in reply of the Depu-
tion at all times.

(32)

Draft put up for issue
immediately - The further
action indicated above and
in the draft should be taken
in the Secretariat, early -

B-11 (Excise)

W₂

16/10

Immediate

(34)

Noted

18/10/12

(33)

To be noted by
Sanjay Sekhar

18/10/12

18/10/12

3

No. C137-146/S.R. 230-11-3 of 17/10/12.
To the Excise Commr in Mysore.

The Revenue Commr in Mysore
& the Deputy Commr of D.Ts.

Direct that pending final orders of Govt.
the provisions of Section 19 of the
Excise Reg. Regulation in so far
as they relate to adopting coercive

R. S. 12]

General and Revenue
Secretariat.

File No. 230 of 1911

Serial
No.

measures against the owners of trees for recovering tree-tax on trees tapped for wood, when the contractor becomes a defaulter be held in allegiance.

(35) subd for orders as to which of the alternatives ^{proposed by the Dewan on 11/11/12} has to be adopted.

15-83
27/10/12

(36) Please answer the query of the Dewan at the end of his note dated the 16th Oct-12 [The notification must have issued as the tapping ~~for~~ application seems to be based on it.]

12/11/12

(37) The only notfn, that contains the subject-matter referred to viz, the liability of the tree owners for tree tax or the consent required under sec 19 of the Exercise Regn, is the one relating to wood licenses of each year. One of such notfn is already in

Flag O (Rule 14 under
Contract
of wood license)
NOTE—Contn. sheet.

File No. 230 of 1911

(14)

Serial
No.

in the file and the suggested amendment is also entered therein. No other ~~provision~~ notification has been issued with special reference to Sec 15 referred to above. Subd for orders as to which of the alternatives suggested by the Dewan on page 11 of these notes may be adopted

M-803
6/12/12

Paras 28 & 29 of
the notes.

(38) I respectfully beg to submit that the first alternative suggested by the late Dewan viz of adding certain words to the "written Consent" ~~given~~ to be given by the occupant of the land on which the lordly trees are situated only makes explicit the obligation which is already implied by the terms of Sec 19 nro. No doubt this will serve to give previous notice to the holder of the land of the obligations he is incurring in allowing his trees to be tapped by a licensee but the main point at issue now appears

R. S. 12]

General and Revenue
Secretariat.

SR File No. 220 of 1911

Serial
No.

to be about the ^{Equity} ~~possibility~~ or expediency
of ^{able} holding the occupant liable
for arrears due by the tenant.

(39) Orders are solicited as
to which course should be adopted.

13/1/12 

Secy (40) 2nd Conviction

23
21/1
SP 21.1.13

(41) I should incline to adopt the first
alternative suggestion, but between
it is up to the interest of revenue
I have been for long time, and a
reference to the fact that such a course is called for urgently.
I think the case is similar to that
of a tenant occupying a house in a
municipality, or whose failure to pay can
arrest him, the same is required from
the owner of the house.

22/1/13

22/1/13

Well

23
20/1

NOTE—Contn. sheet.

1157

C. 258

16

R. S. 12]

General and Revenue
Secretariat.

SR File No. 230 of 1911

Serial
No.

42 A draft is subd for orders.

15.83 Bm
25/1/13

43 A revised draft submd for
approval or other orders.

44 D.S.Y.)

Spd.
29.1.13

Please put up a clean draft as revised by me.

Done 31/1

Clean draft submd.

Spd. 1/13

Spd.

31/1/1913 D.S.Y.)

Spd.
31.1.13

45 As the proposed order deals with an important principle
of policy of the Govt., it is submitted for approval.

The draft, which disposes of the R. D. Subject No 192,

Explains the reasons for the decision.

2nd Connection)
J. D. Brown

Done as per last
1/2/13

46 approved

1/2/13 Ulls

Spd. 3/2
3.2.13

47 The reasons do not seem quite convincing.

The question may be discussed at a meeting of Council

Cullen 3.4.13 Rb

48 To be circulated to Councilman

notes for meeting

Ulls
4/4

Seen

Spd. 4/4
5/4

GPE 65,000-17-3-12.

9/4 8/4/13

The draft seems to
give a fair solution

NOTE—Contn. sheet.

17
17

Serial
No.

To be noted for best results of the Annual

23
17/4

For Meeting

No. C. 258 ⁵¹⁸
8/4/1913.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Liability of owners of toddy trees for the
payment of tree tax thereon, on the failure of
payment by the licensee.

CIRCULATED TO COUNCILLORS.

By Order,

W. S. R. V. S. R. V.
Secretary to Government.

5th April 1913.

First Councillor.

Second Councillor.

Opinion recorded.

(29)

*Extract from the Proceedings of the 298th Meeting
of the Council of His Highness the Maharaja,
held at Bangalore on the 21st, 23rd, 24th ~~190~~ and 25th
April 1913*

17. SUBJECT. ———

Consideration of the draft order proposed
to be issued regarding the liability of owners
of lands for the tree tax on date trees tapped
in their holdings.

OPINION OF THE COUNCIL.

The proposed draft order in the file may
be issued.

Sd. M. Visvesvaraya,
Dewan of Mysore.

Extract

Viswanath
Offg. Secretary to Govt.

S.A. File No. 230

1911-
of 1912Serial
No.

Enclaves Council Proceedings
is attached

The draft in the file will
now be made if approved

LB
8/5/13

Dewan

through 2nd Commissioner

13/5-

The order was given

all

9/5/13

LB
10/5

386 9
16.5.13

I agree

15.5.13 RV

13/11

LB

16/5-2000 16/5

abstB

A Y.

Issue 16/5

The Excise Commissioner in Mysore
" Revenue " "

" Dy. Commr. of Districts

No. File - 6827-362-20.5.1912

Serial
No.

A.

No. F. L. 6827-36 of 20.5.1913

In view to emphasize the provisions of sec. 19 of the Mysore Excise Regulation, directs certain modifications in Rule 17 of the Rules, applicable to Topping Licenses and in the certificate ^{under} ~~for~~ the topping license

G.R.S. 26]

192

①

~~4/24/12~~

C

File No. 230.

Serial No.

Diary No. of letter replied to

~~192~~

No. 264190

1-4-12

General and Revenue Secretariat

(S. R)

, the

19

To

Revenue Commr

in Mysore

Date of issue

1-4-12

Signed by

W. Narasimha

Singh

Sir,

I am directed

to invite reference to

the Discussion Committee

in subject no 192 of the

WRA Proceedings of

1911 & the paper of Govt

thereof. need to request

that you will be so

good as to forward your

written opinion

over.

* A Contractor's liability
for the beer tax on toddy
trees

SUBJECT.

D 3939 of 11-12
No 8423

(3)
2

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 17th April 1912

20-4-12

From

C. Srikantesvara Aiyar, Esqr., B.A., B.L.,
Offg: Inspector General of Police
in charge of the Office of the
Excise Commissioner in Mysore.

To

C.S. Balasundaram Iyer., Esqr., B.A.,
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Adverting to Your letter No. Fl.4190 dated the 1st Instant calling for my opinion on the discussion of the Contractor's liability for the tree tax on toddy trees in subject No. 192 of the Dasara Representative Assembly Proceedings of 1911, I have the honor to state that the hiduvalidar makes his own arrangement to recoverment on his trees with the Contractor who taps them with his consent. The signature of the hiduvalidar is taken on the T.T.4 application in token of such consent. Section 19 of the Mysore Excise Regulation which is framed on the same principle as its corresponding Section in the Madras Abkari Act is well considered/devised and needs no amendment. The proposal, if accepted, might lead to fraud on the part of the owner of the trees and innumerable subterfuges too difficult to bring to book.

I have the honor to be,

Sir,

Your most obedient servant,

Amurmanine

Offg: Inspector General of Police
in charge of the Office of the
Excise Commissioner in Mysore.

2

1912

From
J. Krishnaswami Aiyar, Esq., B.A., B.L.
Offg: Inspector General of Police,
in charge of the office of the
Excise Commissioner in Mysore.

To

C. S. Balasubramanyam, Esq.,
Offg: Secretary to the Government of
H. H. the Maharaja of Mysore,
Genl. and Rev. Depts.

Dated 17th April 1912.
Despatched 20-4-12
Received
General No. 8423

Enclosure No.

SUBJECT.

Submitting opinion on the dis-
-mission of the Contractor's liability
for the tree-tum on public lands in
subject No. 182 of the Mysore Representa-
-tive Assembly Proceedings.

DIARY No. 3935

10/11-10/12

RECEIVED 52

GOVERNMENT OF MYSORE

no^d C.137-146 ⁸⁴
82230-11-3 17/10/1912

Proceedings of the
Govt of HH the
Maharaja of
Mysore -

Read,

1) D. R. A
Subject No 92
of 1911, in the
matter of the
liability of the
owner of ~~to~~
trees marked for
tapping for the
tree - tax on &c.
- fault of the
contractor to pay
the same and
the reply of Govt
there to

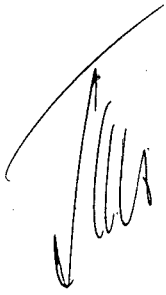
2) Letter No 8423
dated 17th April 1912

5.

from the Excise
Commissioner re-
-porting on the
same -

Order Thereon No: . 9
Mysore, October 1912 -

It is repre-
-sented that under
the existing rules
the toddy Con-
-tractor has to pay
the tree-tax in
respect of trees
on private lands
marked out for
tapping and,
when the Contractor
becomes a de-
-faulter the owner
is held liable for
the arrears - and
~~proceeded against~~ and
proceeded against
This is stated to be ^{complained of}



Owner of the Trees

Which he permits
the Contractor
to tap

as a hard-ship ^{and}
it is ~~requested~~ ^{desired}
that the rule
may be ~~so~~ ^{so} mo-
-dified so that
the owner may
not be held res-
ponsible for the
default of the
Contractor - The
Excise Commis-
sioner states that the
~~hiduvaladas~~ makes
his own arrange-
ment to ~~recover~~ ^{receive}
rent on the trees
~~with the Contractor~~
who taps them
with his consent
and that the
signature of the
~~hiduvaladas~~ ^{owner} is
taken on the T. T.
application in
token of such
consent and
that the rule,

contained in
Section 19 of the
Excise Regulation,
needs no amend-
ment -

The
Excise Commr adds
that the proposal,
if accepted, might
lead to fraud on
the part of the
owner of the trees
and innumerable
subterfuges too
difficult to bring
to book -

The Govt have
given the matter
their best consi-
deration - They
are of opinion
that the licensee
(Contractor) must
alone be held
liable for the tax -
In the present case
the question, however,
is

with reference to
the liability of
the occupant on
default of the
license holder -
No doubt Section
19 of the Regi-

-lation makes
the occupant ^{owner of the trees}
liable, but the
demand comes

upon him sud-
-denly without

giving him an opportunity
for his adopting
precautions
against failure
on the part of
the licensee - If

~~therefore, the~~
~~occupant of the~~
~~land is the~~

the owner of the
trees, intended to
be tapped is
to be made

responsible for the
payment of the
tree - tax in
any contingency,
rule 17 (4) of
XXI (conditions
applicable to
Toddy Licenses)
requires to be
amended by
the insertion
after the words
"in token of
his consent" of the
following: -

"to the trees being
tapped and to holding
himself liable for
the Tree - tax in
case the license holder
fails to pay it"

y

Similarly, ^{the} pres-
 -cribed in ^{the}
 last column of
 T. T. No 44 (Ap-
 -plication for free
 tax licenses)
^{would} ~~should~~ also ^{require to} be
 amended so as to
 read as follows: -

" I hereby cer-
 tify that ^{has} been permitted
 to draw today from
 my trees standing
 in my No: ^{shown}
~~standing~~ in column
 6 and I hold
 myself liable to
 pay the Tree Tax
 in whole or in
 part in case the
 said ^{fails} to pay the
 same -

The

~~The subject~~
~~of amending~~
By ~~some~~ ^{the} ~~some~~ ^{such} ~~such~~
arrangement as
the above ~~the~~
occupant will
be made to realize
his liabilities in
the matter and to
adopt such
precautionary
safe guards as to
him may ap-
pear ~~reasonable~~ suitable
to protect his
interests -

The question
of amending the
rules on the lines
above indicated
so as to make
them conform to

with Section 19 of
the Excise Regu-
-lation, and
of (as an al-
-ternative) -
of amending the
section itself
will be further
considered -

Meaning
express that the
Govt. direct that
the provisions of
Section 19 of the
Excise Regulation,
in so far as they
relate to adopt-
ing coercive
measures against
the owner of the
trees, ~~will~~ be
held in abeyance
until

until further orders -

⁹²
16th / Secretary

~~Prin's~~

~~Atto~~

~~16th / 11th 02~~

70

The Excise Commr

" Revenue Commr

" Dy Commr of Distts -

*Proceedings of the Government of His Highness the Maharaja of Mysore,
Financial (Separate Revenue), dated 17th October 1912.*

READ—

Dasara Representative Assembly Subject No. 192 of 1911, in the matter of the liability of the owner of toddy trees marked for tapping, for the tree tax on default of the contractor to pay the same and the reply of Government thereto.

2. Letter No. 8423, dated the 17th April 1912, from the Excise Commissioner in Mysore, reporting on the same.

No. FL. C. 137-146—S. R. 230-11-3, DATED, CAMP MYSORE, 17TH OCTOBER 1912.

ORDER THEREON.—It is represented that under the existing rules the toddy contractor has to pay the tree tax in respect of trees on private lands marked out for tapping and, when the contractor becomes a defaulter, the owner is held liable and proceeded against for the arrear. This is complained of as a hardship and it is desired that the rule may be modified so that the owner may not be held responsible for the default of the contractor. The Excise Commissioner states that the owner of the trees makes his own arrangement to receive rent on the trees which he permits the contractor to tap, that the signature of the owner is taken on the T. T. application in token of his consent and that the rule, contained in Section 19 of the Excise Regulation, needs no amendment. The Excise Commissioner adds that the proposal, if accepted, might lead to fraud on the part of the owner of the trees and innumerable subterfuges too difficult to bring to book.

The Government have given the matter their best consideration. They are of opinion that the licensee (contractor) must alone be held liable for the tax. In the present case, the question, however, is with reference to the liability of the occupant on default of the license-holder. No doubt, Section 19 of the Regulation makes the owner of the trees liable, but the demand comes upon him suddenly without giving him an opportunity for adopting precautions against failure on the part of the licensee. If the owner of the trees, intended to be tapped, is to be made responsible for the payment of the tree tax in any contingency, Rule 17 (4) of XXI (conditions applicable to toddy licenses) requires to be amended by the insertion after the words "in token of his consent," of the following:—

"To the trees being tapped and to holding himself liable for the tree tax in case the license-holder fails to pay it."

Similarly, the certificate prescribed in the last column of T. T. No. 4 (application for tree tax licenses) would also require to be amended so as to read as follows:—

"I hereby certify that.....has been permitted to draw toddy from my trees standing in my number shown in column 6 and I hold myself liable to pay the tree tax in whole or in part in case the said fails to pay the same."

By some such arrangement as the above, the occupant will be made to realize his liabilities in the matter and adopt such precautionary safeguards as to him may appear suitable to protect his interests.

The question of amending the rules on the lines above indicated so as to make them conform with Section 19 of the Excise Regulation, and (as an alternative) of amending the section itself will be further considered.

Meantime the Government direct that the provisions of Section 19 of the Excise Regulation, in so far as they relate to adopting coercive measures against the owner of the trees, be held in abeyance until further orders.

K. R. SRINIVASIENGAR,

Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.

Exd.—C. R.

1912-13

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

Dated 17th October 1912

No. Fl. C. 137-146
S. R. 230-11-3

Directs that, pending further orders of Government, the provisions of Section 19 of the Excise Regulation, in so far as they relate to the adoption of coercive measures against owners of trees for recovering tree tax on trees tapped for toddy when the contractor becomes a defaulter, be held in abeyance.

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G.R.S. 28]

Clean draft

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Diary No. of letter replied to 3939

26-1911-12
1979

GENERAL AND REVENUE
SECRETARIAT.

()

Proceedings of the Government of His Highness
the Maharaja of Mysore

S. R. File No. 230-11

Serial No. A

READ—

the

191

* Serial 3 in the file

Date of issue 20-5-13

Signed by W. Rajagopalachari

G. G. No. H. C. 137-146

S. R. 230-11-3
dated the 17th October 1912, directing

that pending further

orders the provisions of
~~Section 19 of~~ Section 19 of
the Excise Regulation in
so far as they relate to the
adoption of coercive measures
against the owners of trees
for recovering tree tax

22-07-

SUBJECT.

P.T. 6.

20/5/13

...
then the contractor becomes
defaulter, be held in
reignance.

Order thereon No. 6827-36 of 20-5-1913

Government have
again considered the question
to whether the liability
the owner for tree tax
on trees tapped for Gooty,
in case of default by
licensee, embodied
in sec. 19 of the Excise
regulation should be
done away with, and
have come to the conclusion
that no change is
needed in this respect.
In the first place, a
provision against collusion
between the occupant
and the licensee, to the
prejudice of the Excise revenue

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

(17)

of the Govt, is indispensable. In the second place, the liability of the occupant is, according to sec. 19 itself, not of a primary character. Lastly, it is further open to him to protect even his secondary liability by refusing permission to tap his trees to all but solvent licensees who alone are as a rule accepted by the Excise Department.

Nevertheless, the Government are prepared to give due weight to the argument that an occupant does not receive sufficient and timely warning of his secondary liability. To remove this inconvenience, the Govt. of His Highness the Maharaja are pleased

to direct the following modifications, so as to emphasize the provisions of Sec. 19 and to make the legal position of the occupant clear to him every time he grants permission to a licensee to tap ^{his} trees:—

1. In para 4 of Rule 17 of the Rules applicable to Tappy Licenses (Condition No. XXI of Auction Sale),

after the words "in token of his consent," the following shall be added:—

"to the trees being tapped and to holding himself liable for the tree tax in case the license-holder fails to pay it."

2. The certificate prescribed in the last column of T. T. No. 4 (application for tree tax licenses) will be amended as follows:—

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

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"I hereby certify that
..... has been
permitted to draw toddy
from my trees standing in
my number shown in
column 6 and I hold myself
liable to pay the tree tax
in whole or in part
in case the said
..... fails to pay the same."

To
The Excise Commissioner
in Mysore
Revenue Commr
Deputy Commr
of Districts

it be sold to the public at less than the retail rates fixed by Government. Toddy can be removed without a permit for consumption up to the limit of one imperial gallon or four seers.

- (15) In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-man to enable Excise Officers to examine spathes or incisions as the case may be.
- (16) The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.
- (17) The following rules shall regulate the issue, etc., of licenses under Section 12 of the Mysore Excise Regulation, V of 1901, for the tapping of toddy-producing trees and for the drawing of toddy therefrom :—
 1. Tree-tapping licenses in the prescribed form shall be issued on the application :—
 - (a) of licensed toddy shop-keepers or of their duly authorised agents
 - (b) of toddy shop-keepers or renters in the Madras Presidency; and
 - (c) of malnad land-holders free of the prescribed tree-tax for drawing toddy for *bona fide* domestic purposes as per Government Order No. Fl. 7473-83—S. R. 248-12-7, dated 11th June 1917.
 - (2) The maximum number of trees allowed to be tapped free of tax for *bona fide* domestic consumption such as bread-making, etc., will be as below :—

Coffee Planters	...	Three	...	(Annually).
Kanholders	...	Two	...	do
Hiduvaidars	...	One	...	do
 - (2) Coffee planters may be allowed to open an estate shop subject to a minimum shop rent of Rs. 3 per month.
 - (3) Kanholders may also be allowed to open shops in their holding on the same terms, provided that they show to the satisfaction of the Deputy Commissioner that they have a legitimate demand for such shops for the use of their coolies and dependents.

NOTE.—The estate or kan licensee is prohibited from selling toddy outside such estate or to persons who live outside the same.

The licenses may be issued in the name of the applicant himself or of his nominee.

2. Application for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the Range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him. Applicants must first pay the first instalment of tree-tax together with the tree-rent on Government trees due on account of the trees which they desire to tap.
3. The tree-tax on toddy produced by trees in the Madras Presidency, but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in the force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules; and will obtain a transport permit from the Inspector concerned in the Mysore State, for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules. The British and the Mysore Governments reserve to themselves the right to impose in addition to the tree-tax, a rent for the use of trees belonging to them, the same when imposed being payable by British and Mysore Licensees alike. The arrangements agreed to by the Madras and Mysore Governments with regard to the issue of the licenses for tapping trees in either territory on the application of shop-keepers in the other do not prevent the reservation of trees in any specified area, in the Madras Presidency or in Mysore State, with a view to afford rest thereto or for other sufficient reason, and the mere payment of tree-tax into the British or the Mysore Treasury does not entitle an applicant to tapping licenses for trees so reserved.

Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked, in token of his consent to the trees being tapped and to holding himself liable for the tree-tax in case the licensee-holder fails to pay it and such counter-signature shall, in the case of illiterate owners, be attested by the patel or

- shanbhog of the village in which the trees stand. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.
5. On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector or in special cases by an officer not inferior in rank to a Sub-Inspector and for the timely issue of the license and transport permits as detailed in the T. T. Rules. Applicants for date trees shall get the requisite space on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax and tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.
 6. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or spaces for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.
 7. For date trees, tapping licenses and transport permits shall be issued current for four months from the date of marking of the trees subject to the condition that this limit of four months shall not extend to any period beyond the close of the lease. In the case of other toddy yielding trees, the period shall be annual. For the convenience of the licensee, the application for tree tapping licenses will be received, trees will be marked and licenses will be issued during the fifteen days previous to 1st July but pots shall not be attached before the evening of 23rd June.
 8. Between sunset and sunrise no toddy shall be drawn or kept by a person holding a license under these rules in the garden or field in which stand the trees which he is licensed to tap. The Excise Commissioner may relax the restriction in any local area on sufficient cause being shown. This will not apply to toddy contained in the pots attached to the spathes of the trees.
 9. The tax payable on each kind of toddy-yielding tree and its time of payment shall be such as may from time to time be prescribed by Government.
 10. The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct :—

Period within which license is applied for	Proportion of tree-tax to be paid at the time of application for license	Proportion of tree-tax to be paid on the last day of the second month.
Between 1st July and 31st March	One-half	The remaining half
Between 1st April and 30th June	The whole	

X.—CONDITIONS APPLICABLE TO GANJA LICENSES.

- (1) The privilege conferred extends only to the sales of Ganja, Bhang and other intoxicating drugs prepared from the hemp plant.
- (2) Ganja, bhang or other preparations and admixtures of ganja (except halva, which may be made from the powder on the retail vendor's hand, under authority of the Inspector for sale to the public and on the responsibility and at the risk of the vendor), shall be purchased from the Government only, and shall be covered by a permit in the prescribed form.
- (3) Ganja, bhang and majum shall be sold at such prices as may be fixed from time to time by Government and those prices shall be in addition to the duty that may from time to time be prescribed by Government.
- (4) The licensee shall pay the above duty and price into a Taluk Treasury and shall obtain a receipt in the prescribed printed form. On production of such receipt the Taluk Treasury shall issue the quantity of ganja equal to the amount of duty and price shown in the said receipt, and a permit in the prescribed form of the transport of the same. In the case of majum, however, the receipt should be produced to the Bonded Depot-keeper who shall issue the quantity of majum equal to the amount of duty and price shown in the receipt under cover of a pass in the prescribed form.
- (5) The licensee shall sell ganja at such rates as may be prescribed by Government from time to time.
- (6) The licensee shall not sell to any person more than four tolas of ganja during one day on any pretence whatever.

- (7) The consumption of ganja in the shop or the selling of the same to persons keeping ganjakhanas or such secret places where people congregate to smoke or partake of ganja is prohibited.
- (8) During the closing month of the lease (June) no licensee shall apply for more ganja than is necessary to meet the legitimate requirements of the remaining days of the lease. Every indent for ganja in June either to the Central Store House Officer (Distillery Officer, Bangalore) or to a Taluk Treasury shall be sent through the Inspector of the Range concerned, who may, at his discretion, refuse to pass it in full and may pass for supply only such quantity as he considers reasonable.
- (9) Shop-keepers are prohibited from breaking up the pressed ganja kept for sale in their shops, except in small quantities not exceeding the average daily sales in their shops. No licensee shall destroy the seeds or any part of his stock of ganja. The seeds if separated from the stock, as well as any part of the stock which the licensee desires to destroy should be carefully preserved for examination and destruction by an Inspecting Officer.
- (10) If any ganja license is used as a cloak for illicit sales or if the licensee knowingly sells ganja to a ganja smuggler or if the Deputy Commissioner has reason to suspect that the licensee is guilty of any offence of that nature he may after recording his reasons, forthwith cancel the license and re-sell or otherwise dispose of the privilege at the risk of the licensee. The rent for the whole lease shall become due at once when a license is cancelled under this condition.

XI.—CONDITIONS APPLICABLE TO OPIUM LICENSES.

- (1) The licensee shall be bound by the rules prescribed under the Opium Act now in force, or such other law as may hereafter be enacted in the Notifications of Government and of the Excise Commissioner and any additional general or special rules which may from time to time be notified.
- (2) The smoking or consumption of opium or its preparations in any form in premises licensed for sale and the sale of morphia or preparations for smoking are prohibited.
- (3) If this license is used as a cloak for illicit sales or if the licensee knowingly sells opium to an opium smuggler or if the Deputy Commissioner has reason to suspect that the licensee is guilty of any of these offences, he may, after recording his reasons, forthwith cancel the license and re-sell or otherwise dispose of the privilege at the risk of the licensee. The rent for the whole lease shall become due at once when a license is cancelled under the condition.
- (4) Private persons are permitted to manufacture intoxicating drugs and smoking preparations for their own use only, provided they do not exceed the limit for possession.
- (5) Shop-keepers shall obtain their supply of opium from any Taluk or District Treasury in entire cakes of twenty or forty tolas (more or less) at a time at such rate as may be notified by Government from time to time. The purchase shall be covered by a permit in the prescribed form. During the closing month of the lease (June) the licensee may not apply for more opium than is necessary to meet legitimate requirements of the remaining days of the lease, every indent for opium in June will be carefully scrutinized by the Officer in charge of the Taluk Treasury who may at his discretion refuse to comply with it in full and may issue such quantity as he considers reasonable. The Range Inspector may be consulted in the matter.
- (6) No opium other than that obtained in the manner specified above shall be sold, received or possessed by shop-keepers. Nor shall any items of food or drink be vended in any retail opium shop.
- (7) The privilege conferred extends only (a) to the retail sale of opium in ordinary shops and (b) to the manufacture and retail sale of intoxicating preparations made from opium or poppy other than morphia or preparations for smoking, in firms or institutions duly sanctioned.
- (8) The licensee shall sell opium to the public at any rate he may fix for a tola.
- (9) The licensed shop-keeper may not sell at one time to any person more than one tola of opium or any other preparations of opium. He shall also record in his account book full details of every sale of opium in the shop, viz., the quantity sold and address of the purchaser.
- (10) The licensee shall keep no greater quantity of opium or intoxicating preparations other than morphia or preparations for smoking than that fixed by the Deputy Commissioner at the time of granting the license.

By Order,
B. RAMASWAMIYA,
Secretary to Government,
Revenue Department.

EXCISE DEPARTMENT.

RULES REGULATING SALES OF EXCISE PRIVILEGES.

Notification R. 9208—Ex. 14-18-9, dated 13th February 1920.

Under Section 16 of the Excise Regulation and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to frame the following rules to regulate the disposal of the privilege of retail vend of intoxicating liquors and drugs.

I. PROCEDURE REGARDING DISPOSAL.

1. The privilege of retail vend of exciseable articles shall be disposed of either by auction or by such other method as may be notified by Government.

The tender system.

2. In cases where the right of retail vend is permitted by Government to be disposed of by calling for tenders, a notification calling for the same shall be published by the Excise Commissioner in three successive issues of the *Mysore Gazette*, after obtaining the previous approval of the Government therefor.

Auction system.

3. In cases where the privilege of retail vend is permitted to be disposed of by auction the Excise Commissioner will issue every year (or on such other occasions as may be fixed by Government) a notification, both in English and in Kannada, giving such further instructions and conditions as may be required to supplement those herein contained to regulate the sales with a statement showing the time and places of sale.

4. The Deputy Commissioners will themselves conduct the sales in important places. In other places the Revenue Sub-Division Officer or any other Gazetted Officer of the Revenue or Excise Department, not below the rank of an Assistant Commissioner should hold the sales.

II. CONDITIONS OF AUCTION SALE.

1. A deposit must be made by each bidder previous to bidding and will be received by the selling officer on the day of sale. A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.
2. The shops will be put up to auction in the order in which they are notified in the schedule unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The rentals and the consumption of the previous three years will be notified for the information of bidders.

Note 1.—The privilege of vending toddy in any Coffee Estate or kan may be sold to the Planter or kan-holder for any fixed amount not less than Rs. 36 per shop per annum.

Note 2.—Toddy shops in alienated villages whose claims to the Excise revenue from toddy have been recognized or have not yet been settled shall invariably be sold separately and the amounts connected therewith shall be shown in the accounts under a distinct head.

3. Every shop should, as a rule, be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.
4. No person will be allowed to bid for another unless he holds a power-of-attorney, from him.
5. No shops will be knocked down in the name of two or more persons unless they represent a duly recognized company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.
6. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to

deducted from the loss arising from the re-sale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

16. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below though a formal license may not have been issued to him.
17. The deposit referred to in condition 11 or condition 12, as the case may be, will be taken as security for the due performance of the conditions of the license. It will be returned to the licensee after the expiry of the period of his lease and after adjustment from it of any dues payable by him to Government.
18. The licenses issued under the above clauses will contain the following general conditions common to all Excise and Opium licenses and the special conditions prescribed below for each particular kind:—

III. GENERAL CONDITIONS OF RETAIL VEND LICENSES.

The manufacturers of arrack and other country spirits as well as the licensees of arrack Bonded Depots are prohibited from holding any interest in the retail vend of arrack or in the vend of other intoxicants and from employing any person who has such interest.

2. The limits within which sales and possession under any Excise or Opium license may be carried on will be specified by the Deputy Commissioner at the time of the grant of the license. The sale or possession (except subject to the rules applicable to unlicensed persons) of liquor, intoxicating drugs or opium outside those limits is prohibited except with the special permission of the Deputy Commissioner.

3. Sales under any Excise or Opium license must be conducted in an approved building of which the whole or part must be entirely set aside for use as a depot or shop. If there are means of communications between the depot or shop and an adjoining dwelling house, they must be kept locked at night. In the case of arrack shops in Municipalities or towns having a population of 2,000 and over, the shop premises shall have no doors except into the main street, unless barred and protected, by wire netting, no windows or other openings shall be allowed to the rear or at the ends of the building; there shall be no possible means of ingress or egress in any other direction; the bar at which the sale is held shall be opposite the entrance door and so situated that all persons inside can be seen by any one passing to and fro in the street, and shall not be more than four feet raised from the ground and no second room shall be used for sale, or be kept open for customers. The interior of the shop shall be sufficiently lighted by day and night and the premises shall be kept clean and in a sanitary condition. The shop shall not be used as a place of residence; but vendors or care-takers may sleep in it at night, if necessary, to safeguard the stock.

4. Except when two or more Foreign Liquor licenses or the Ganja and Opium licenses in the same locality are held by one person, or in the case of licenses held by Chemists and Druggists, and Medical Practitioners, sales under different licenses must be conducted in different premises.

The possession upon any licensed premises of any liquor, intoxicating drug or opium except that to which the license relates, or of any essence or substance used or capable of being used for colouring or flavouring liquor except in accordance with the terms of a compounding license is prohibited. But intoxicating preparations made from opium other than morphia or preparations for smoking may be prepared and sold in shops licensed for the sale of opium.

5. A signboard must be affixed to the front of each shop showing the nature and number of the license under which sales are conducted there and the name of the licensee. These particulars must be legibly painted in the local vernacular. The license must be hung up in a conspicuous place within.

6. All liquor, intoxicating drugs and opium sold or kept for sale shall be of good quality undiluted and unadulterated. Nor shall a blend of different kinds of liquors be made and sold under the designation of one of them. Nothing shall be added to them either to increase their intoxicating power or for any other purpose except the manufacture of intoxicating drugs in accordance with the terms of a license. All officers authorized to inspect depots and shops (*vide* condition 25 *infra*) are authorised to detain any liquor, intoxicating drug or opium found unfit for consumption or use, or which they may believe to have been tampered with, and the Excise Commissioner, Deputy Commissioners and District Excise Officers are empowered to confiscate and destroy such as are found unfit for consumption or use.

7. The manufacture, sale or transport of liquor, intoxicating drugs or opium and the tapping or drawing of toddy in the case of palm trees by persons below the age of sixteen or

Excise Officer or the Range Inspector may call for the names of all persons employed or proposed to be employed in depots, shops or groves and the District Excise Officer may forbid the sale of intoxicants or their manufacture or transport by any person whom he may disapprove.

8. The opening hour of sale will be 9-30 A.M., in the case of Arrack, Foreign Liquor and Beer shops, and sunrise in the case of other shops and depots, and the closing hour will be 8 P.M., in the case of all depots and shops. Deputy Commissioners are authorized to notify at the time of the auction sales that specified shops will be closed on the occasion of specified festivals and that the hours of sale at specified shops which are situated within a mile of a market or shanty will be limited on market days generally or that they will be liable to limitation on such occasions by orders issued during the currency of the lease if it is found that the shops promote drunkenness. Special discretion is given to Deputy Commissioners to reduce these hours further in industrial areas by closing the shops on week days from 11-30 A.M. to 1-30 P.M., and on the afternoon of pay days and by directing the shops to keep open on Sundays only between 11-30 A.M. and 4 P.M. In the Cities of Bangalore and Mysore and in the Kolar Gold Fields, sales after 8 P.M. will be allowed in special cases under separate licenses and on payment of such fees as may be prescribed by the Excise Commissioner. Power is reserved to Deputy Commissioners on the report of Police or for other sufficient recorded reasons, to order the closure of any particular shop either in towns or in the country at 7 P.M., if they consider such a course to be advisable in the interests of the public.

9. No drunkenness, disorder or gaming shall be permitted in depots or shops. Entertainments of any kind in depots or shops are also strictly forbidden.

No women shall be employed in any Excise or opium shop for the sale of liquor, opium or intoxicating drugs without the special permission of the Deputy Commissioner unless she be a member of the renter's family.

10. No robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters shall be harboured in depots and shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police Officer.

11. No person shall be harboured in any depot or shop during the night.

12. Depots and shops situated on or adjacent to the line of march must be closed, if the Deputy Commissioner so orders, while a Regiment or Detachment of European or Indian soldiers is passing or is encamped in the vicinity. Deputy Commissioners or Revenue Assistant Commissioners shall have power also to close any shops temporarily in times of religious excitement or disturbance. Every depot and shop-keeper shall on his own motion close his depot or shop when there is riot or disturbance in the neighbourhood.

13. The Deputy Commissioners may order the transfer of depots and shops from one locality to another within the limits of the same town or village or the closure of the same. But no new shops shall be opened except with the previous sanction of the Excise Commissioner.

14. 1. No occasional licenses will be issued for sale of liquor during Jatras and except in Municipal towns, existing shops, if any, will be removed to a distance of one mile from the place of Jatra during duration of the Jatra.

2. Ordinary shops will not be located in unduly prominent places so as to be offensive or to offer unnecessary allurements.

15. No liquor, intoxicating drug or opium shall be sold or given—

(a) except at shops specially approved by the General Officer Commanding the Division (or independent Brigade) or the officer Commanding the Cantonment or Camp, and then only in respect to such liquors as shall be approved by the same authority in consultation with the local Excise authorities and specified in the license—

(1) to sailors of the Royal Navy, soldiers and the members of their families, or,

(2) to any other person living in barracks;

(b) (1) to persons whom a vendor knows, or has reason to believe, to be camp followers, i.e., all classes of followers (other than private servants) whether on or off duty, who have a right to be in cantonments;

(2) to Policemen, Excise Officers and Railway servants when on duty or,

(c) in any circumstances, to any—

(1) European vagrant under escort of the Police;

(2) child under 16 years of age;

(3) insane person; or

(4) person known or believed to be intoxicated.

16. No privilege of supply or vend shall be sold, transferred or sub-rented without the Deputy Commissioner's previous permission, which will only be given if the applicant is prepared to forfeit his deposit already made except in cases where the Deputy Commissioner sees reason not to enforce the penalty. Nor, if the Deputy Commissioner so orders shall any agent be appointed for the management of any such privilege without his previous approval.

17. No holder of any Excise or Opium license will be allowed, without the written permission of the Excise Commissioner to possess or continue to possess any interest direct or indirect in any Excise or Opium license outside the Territories of Mysore, or in the Civil and Military Station of Bangalore.

18. Depots and shops must be kept open daily unless their temporary or permanent closure is authorised under condition 12 or 13 *supra* and such supply of liquor, intoxicating drugs or opium as the Deputy Commissioner may consider sufficient to meet local requirements must be maintained therein. The details of such supply will be published in the *Mysore Gazette*. Shops not opened by 1st July are on such dates to be fixed by the Deputy Commissioner in the case of bagani toddy shops shall be liable to be re-sold at the risk of the licensees.

19. No liquor, intoxicating drug or opium shall be sold in shops except for cash. The licensees shall be bound to give intimation of the offer of anything other than cash to the nearest Magistrate or Police Officer. This condition is not, however, meant to restrict credit sales in the ordinary course of business by shop-keepers or firms of standing and respectability dealing in Foreign and Special Liquors for consumption off the premises.

20. No liquor or intoxicating drug shall be sold below the minimum or above the maximum retail prices that may be prescribed from time to time by Government or by any other officer empowered by them in this behalf.

21. No liquor, intoxicating drug or opium in excess of the quantity prescribed for possession without a license shall be permitted to be removed by any person at any one time from any licensed premises without a valid permit.

22. True accounts of transactions shall be maintained from day to day in ink in the prescribed form in all shops and depots except toddy shops. The account and permit books, in the forms given in appendices A and B may be obtained from the local Excise Officers on production of receipts for the payment of the cost price into a Government Treasury. Permits for liquor, intoxicating drugs or opium received must be carefully filed. The accounts and permits shall immediately after the expiry of the lease, be handed over to the Range Inspectors who shall preserve them for a further period of one year before they are destroyed.

23. Such returns and information as may be required from time to time by any officer not below the rank of an Excise Assistant Inspector shall be furnished by holders of licenses without delay.

24. Only such weights and measures as may from time to time be prescribed by the Excise Commissioner shall be possessed or used on any licensed premises. The possession or use of weights or measures that are incorrect on any licensed premises will render the licensee liable to punishment. In the case of toddy shops, earthen or other measures may be used provided they are of the same capacity as those of the prescribed measures which must however be maintained in all licensed premises. There as no objection however to use a quarter seer toddy measure in case of necessity.

25. Any officer of the Excise Department of rank not lower than Sub-Inspector is authorised to inspect licensed shops and depots. These officers are empowered to enter and examine the premises, to test weights and measures in use and the liquor, intoxicating drugs and opium in the possession of licensees, and to call for and check the accounts kept in the shop or depot. Police officers will also make an inspection when it comes within the scope of their duty.

26. An inspection note-book with the pages numbered consecutively, for inspecting officers to enter their remarks in shall be maintained and always kept in the shop and be handed over to the Excise Inspector in charge of the range or any officer authorised by him to receive it on a receipt being given therefor, when it is wanted by such officers for the purposes of an enquiry under the Excise Regulation or the rules framed thereunder.

27. The amount for which the privilege has been purchased shall be payable in twelve equal monthly instalments into the local Government Treasury together with any Railway cess, the levy of which has been already ordered or may be ordered in the course of the year on or before the 10th of each month beginning with July. Licensees who fail to make payment of monthly instalments as aforesaid shall be liable to pay interest from the following day together with such fines as may be imposed by the Deputy Commissioners.

Note.—In the mainad and semi-mainad taluks, the Deputy Commissioners may permit patels of villages who are not themselves licensees to receive payments not exceeding Rs. 50 from any individual at a time.

41. The licensee shall be bound to take over any liquor or drug which may remain in the shop as stock in hand belonging to the outgoing licensee, whether the privilege is purchased at a re-sale or at an original sale, at the time when the privilege is made over to the former, paying the latter such compensation for the same as may be fixed by the Deputy Commissioner. Any liquor or drug that at the time of stock-taking is found to be unfit for human consumption will be destroyed and the out-going contractor is not entitled to any compensation for it.

IV. CONDITIONS APPLICABLE TO ARRACK LICENSES.

1. The privilege conferred by the license extends only to the sale of arrack of the strength of 35° U.P. In places where separate shops are not licensed for the sale of sugar-cane jaggory arrack, of 35° U.P. the arrack shop-keeper may be permitted to sell jaggory arrack in reputed pint or quart bottles. This privilege is however liable to be withdrawn at any time during the lease and it shall not be open to the licensee to claim any compensation on this account. But in places where both arrack and special liquor shops exist, the privilege of selling bottled jaggory arrack will be disposed of by the Deputy Commissioner by getting both the licensees to bid.

2. (1) The strength and quality of arrack that may be sold, and the rates at which liquor may be purchased by licensees from Government in Bonded Depots shall be such as may from time to time be fixed by Government.

(2) The quantities purchased at one time shall not fall below one gallon of arrack. For the transport of liquor from the Bonded Depots, arrack shop-keepers should provide themselves with jars or other suitable receptacles which can be effectively closed and sealed and also arrange to get the consignments properly sealed before delivery from the Bonded Depots.

(3) The licensee shall pay the prescribed duty, price and other charges into a Taluk Treasury or to a special shroff, if any, appointed on this behalf at the cost of Government, and located at the Taluk Cutcherry to receive such duty, price and other charges *daily* including Sundays and holidays or to such other Officer as may be appointed by the Deputy Commissioner, and shall obtain a receipt in the prescribed printed form. For this purpose a chellan book prescribed for the year will be granted to each shop-keeper free of cost in the first instance. On production of such receipt, the Bonded Depot-keeper shall issue the quantity of liquor equal to the amount of duty and price shown in the said receipt which will be forwarded to the Deputy Commissioner's office under the endorsement of the Bonded Depot-keeper aforesaid, as to the date and hour when the liquor was issued. The Depot-keeper aforesaid shall issue a permit in the prescribed form for the transport of liquor from the Bonded Depot. He shall also issue sample bottles with the consignments in such manner as may be ordered by the Excise Commissioner.

(4) Persons who purchase group of shops may, with the special permission of the Excise Commissioner who is at liberty to refuse it and under a license by a competent authority, open a depot and remove thereto liquor purchased from the Bonded Depot and issue therefrom the requisite supply to their shops.

(5) No consignments of arrack received at the shop which have been transported through British Territory shall be opened before they have been verified by the officers authorised to do so.

(6) The arrack kept in his shop, offered for sale and sold, shall be unadulterated and undiluted, and it shall be of the same quality and strength as issued from the Bonded Depot subject to such margin as may be allowed by the Excise Commissioner from time to time.

NOTE.—The licensee shall maintain intact the sample bottle issued to him by the Bonded Depot-keeper with each consignment till the bulk of the liquor in the consignment is exhausted.

(7) Arrack shop-keepers may be required by the Health Department to keep a pail of water in their shops for the purpose of washing-tumblers used by consumers. Suitable arrangements shall in this case, be made so that the vendor does not himself become the cleaner of such tumblers. A pail of water shall be kept at some distance from the counter or bar and a separate individual told off for the purpose of washing the vessels used for drinking.

(8) The licensee of every shop in the Cities of Bangalore and Mysore shall pay registration fee at the rate of Rupees (180) one hundred and eighty per annum in advance for the period of the license for his shop and he shall pay a surcharge of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

(9) No rural arrack shops will be permitted to be opened within three miles of Bangalore City and the Civil and Military Station, Bangalore. All existing shops within that zone will be shifted to new sites so as not to infringe this condition.

V. SPECIAL CONDITIONS APPLICABLE TO JAGGORY ARRACK LICENSES.

1. The privilege extends to the sale, in sealed receptacles, of Jaggory arrack manufactured in the Government Central Distillery, at Bangalore, only, which shall be generally of the strength of 35° Under-proof or of such strength as may be prescribed by Government in quantities not less than a pint of each kind, at a time.
2. The licensee is prohibited from rectifying spirits or purifying, colouring or flavouring or mixing any material therewith.
3. Liquor sold under this license shall not be consumed on the premises.
4. The license-holder shall purchase the special liquor from the Bonded Depots on payment into the Local Government Treasury of such value and sell the same to the public at such prices as may be notified from time to time.

VI. SPECIAL CONDITIONS APPLICABLE TO SPECIAL LIQUOR LICENSES.

1. The privilege extends to the sale, in sealed receptacles, of special liquors manufactured in the Government Central Distillery, at Bangalore, only, which shall be generally of the strength of 20° Under-proof, in quantities not less than a pint of each kind, at a time. When the privilege of selling bottled jaggory arrack of 35° Under-proof is not sold by public auction, the licensee may, with the special sanction of the Excise Commissioner, sell the same in the special liquor shop.
2. The licensee is prohibited from rectifying spirits or purifying, colouring or flavouring or mixing any material therewith.
3. Liquor sold under this license shall not be consumed on the premises.
4. The license-holder shall purchase the special liquor from the Bonded Depots on payment into the Local Government Treasury of such value and sell the same to the public at such prices as such may be notified from time to time.

VII. THE SPECIAL CONDITIONS APPLICABLE FOR THE SALE OF COUNTRY BEER.

- (1) The privilege conferred by the license extends, to the sale only in sealed bottles or in bulk of country beer or porter brewed on the Nilgiris in Breweries which may be approved of by the Government or by Messrs. Meakin & Co., Kirkee, or by the United Brewery Co., Ltd., Bangalore, or in any other Brewery approved by Government.
- (2) All country beer intended to be imported into the Mysore State, in bottles, shall pay such duty as may be fixed and notified by Government from time to time into the Bangalore Taluk Treasury on the printed chellan prescribed for the purpose.
 - (a) An application shall then be made, with the aforesaid chellan received from the Treasury, to the Excise Commissioner in Mysore for the grant of the necessary permit.
 - (b) On obtaining the permit and the necessary permission of the Excise authorities of the place wherefrom the beer is to be exported, the liquor may be imported and transported into Mysore State under cover of the permit.
 - (c) The consignment on arrival at its destination shall not be opened until it is verified and certified to by an Excise officer.
 - (d) The permit referred to in (a) *supra* shall be in triplicate, the original shall be issued to the applicant and the duplicate shall be sent simultaneously to the Excise Inspector concerned, who will note in the book of the permit the result of his verification, and return the same to the Excise Commissioner for being filed with the counterfoil retained in his office.
- (3) The licensee shall sell Beer or porter of approved quality. It should not be sold to be drunk on the premises when the privilege is for sale in sealed bottles. In the case of the privilege of sale in bulk, Beer may be sold to be drunk on the premises up to one reported quart bottle at a time.
- (4) The Beer or Porter sold under this license shall be brewed from good materials and its quality shall be such as to satisfy the Excise Commissioner and shall be of the same quality and density as purchased from the Brewer, without dilution or adulteration. Wort shall not exceed 1073°. The beer or porter sold shall not contain more than 8 per cent of alcohol by volume. Samples of such beer or porter shall be sent duly bottled from the shop for examination and test whenever required by the Excise Department.
- (5) Any Magistrate having local jurisdiction, or any officer acting under his warrant or any Excise officer shall be allowed entry to the shop at any hour to test the

beer or porter on the premises and examine the shop accounts, which it shall be the duty of the license-holder and vendor to keep and produce. Such accounts shall be true and correct, and written up daily in the prescribed forms. All condemned beer shall be destroyed.

- (6) Beer brought for the Commissariat Department and rejected by the Military or other Departments, shall not, under any circumstances, be forwarded for sale in the shop.

VIII. SPECIAL CONDITIONS APPLICABLE TO AKKIBHOJA LICENSES.

1. The privilege of vending Akkibhoja is limited to licensed vendors.
2. The privilege of vending the liquor will be disposed of by public auction and leased out to the highest bidder.
3. The number of shops to be licensed will be fixed by the Deputy Commissioner in consultation with the Excise Commissioner.
4. Licensees are prohibited from vending Akkibhoja in the manufacture of which

1. ಕೆರೆಗೊಡ್ಡು ಬಳ್ಳಿ. 2. ಅರಣ್ಯಗೊಡ್ಡು. 3. ತೆರಂಗಲಚೆಕ್ಕ. 4. ಕಾರೆಕಾಯಿ.	5. ಮುಕ್ಕುಡು ಸಸ್ಯವು. 6. ಕಿಡಿಮಿಡಿಚೆಕ್ಕ. 7. ಮದ್ದು ರಸಚೆಕ್ಕ. 8. ಸಣ್ಣ ಲೈಸರಗ.	ganja, opium, any of the marginally noted herbs, or any other drug likely to prove injurious to health were used.
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5. The sale of Akkibhoja in contravention of these Rules shall constitute an offence punishable under Section 55 of the Excise Regulation, V of 1901, as amended from time to time.

IX. CONDITIONS APPLICABLE TO TODDY LICENSES.

- (1) The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy. But in tracts where both Date and Bagani toddy shops exist, the licensee of the Date toddy shop shall not tap Bagani trees and the licensee of the Bagani toddy shop shall not tap Date trees; but both licensees can tap any of the other palm trees named above.
- (2) For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands under private arrangements between himself and the owners of such lands. If the Deputy Commissioner is satisfied that the said (hiduvali) trees should not be tapped, he is competent to withdraw the tree-tapping license and the licensee affected thereby shall not claim any damages therefor. In the case of trees on Government unoccupied lands included in the date reserve list and reserved for future use, the previous sanction of the Excise Commissioner should be obtained before accepting applications for licensing them. The number of trees shown in the assignment lists is only approximate and is subject to alteration at the time of presenting application for trees. The District Excise Officer may approve all such alterations on the recommendation of the Range Inspectors. The licensee may purchase toddy from any licensed toddy shop-keeper on application to the Inspector, who will grant the required permits on proof of the necessity for the same in the following cases:—
 - (a) Where there is an unusual demand for toddy in a shop in consequence of a festival or for any other valid reason to be recorded by the Range Inspector.
 - (b) Where trees have ceased to yield during the last few days of a lease.
 - (c) Where toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before the first few days of the new lease.
- (3) No toddy in excess of the produce of trees licensed for that shop and covered by a transport permit shall be transported to or kept in the shop or offered for sale or sold.
- (4) The licensee shall be responsible to Government for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the rules relating thereto.
- (5) If any instalments are not paid within the time, the tapping license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation. Fresh applications for trees shall not be accepted from licensees until the arrears of tree-tax relating to all their shops are paid up.

till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter or his agent or employee continues to tap the trees, any or all of them will be punished departmentally or be prosecuted for illicit tapping.

- 7) Tree-rent at Re. 0-4-3 per tree shall be paid at the time of application for a tapping license for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore. Railway cess on tree-rent will be levied in addition as stated in General Condition 27 *supra*.

—No trees on Government occupied land can be tapped without the consent of the owner. The present rules as regards trees in alienated land will hold good, subject of course to the levy by Government of tree-tax.

- 8) The tapping of trees is subject to the following conditions:—

- (a) Date trees shall be tapped only by professional men.
- (b) No date tree shall be tapped oftener than in alternate years or for more than four months in the year.
- (c) Trees shall not be over-tapped or over-worked, *i.e.*, worked every day during the currency of the permit.
- (d) In no date trees shall the initial incision be made at any point within four feet from the ground or eighteen inches from the top of any other incision except in places where permission is specially given by the Deputy Commissioner.
- (e) The depth and width of the incision shall not exceed one-third of the diameter of the tree and the length of it shall not exceed eight inches.
- (f) The central spike-like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters on that face of the tree on which the incision is made.
- (g) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him or any other trees.
- (h) The licensee or his employer will be liable to pay a fine equal to double the amount of tree-tax in force during the year for each tree, which may die from over-tapping or careless tapping either during the lease or within six months after its expiration. The fine will be levied on trees found dead at the close of every quarter. He will be liable to pay a similar fine for every tree which he prepares for tapping if it dies in consequence of such preparation before he taps it.
- (i) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department which that department may require to cut down or strip of their leaves or branches.
- (j) When the licensee makes default and his shop is re-sold, or otherwise disposed of his rights to and claims on all toddy-yielding trees for the purpose of tapping cease and determine.
- (9) The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.
- (10) Deputy Commissioners may, subject to the orders of the Excise Commissioner from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.
- (11) The distillation of spirit from toddy is absolutely prohibited.
- (12) If the licensee of a group of shops wishes to transport the toddy intended for his several shops *in one consignment*, he should obtain a depot license and carry the toddy to this depot with the usual permit. The toddy intended for each shop shall be distributed in accordance with the permits granted for transport from the depot to the shop. The permits issued with the transport shall be subject to examination and check by the officer authorised in this behalf.
- (13) Tree-foot sales or sales in the open or the disposal of toddy in any other manner unauthorised by the rules, are strictly-prohibited.
- (14) The licensee or his vendors shall not sell to any person more than three measuring seers of toddy to be consumed by the person at one time in the shop, nor shall

*Proceedings of the Government of His Highness the Maharaja of Mysore,
Financial (Separate Revenue), dated 20th May 1913.*

READ—

Government Order No. Fl. C. 137-146—S. R. 230-11-3, dated the 17th October 1912, directing that pending further orders the provisions of Section 19 of the Excise Regulation in so far as they relate to the adoption of coercive measures against the owners of trees for recovering tree tax on trees tapped for toddy when the contractor becomes a defaulter, be held in abeyance.

No. Fl. 6827-36—S. R. 230-~~11-3~~¹¹⁻⁴ DATED BANGALORE, 20TH MAY 1913.

ORDER THEREON.—Government have again considered the question as to whether the liability of the owner for tree tax on trees tapped for toddy, in case of default by the licensee, embodied in Section 19 of the Excise Regulation, should be done away with, and have come to the conclusion that no change is needed in this respect. In the first place, a provision against collusion between the occupant and the licensee, to the prejudice of the Excise Revenue of the Government, is indispensable. In the second place, the liability of the occupant is, according to Section 19 itself, not of a primary character. Lastly, it is further open to him to protect even his secondary liability by refusing permission to tap his trees to all but solvent licensees who alone are as a rule accepted by the Excise Department.

Nevertheless, the Government are prepared to give due weight to the argument that an occupant does not receive sufficient and timely warning of his secondary liability. To remedy this inconvenience, the Government of His Highness the Maharaja are pleased to direct the following modifications, so as to emphasize the provisions of Section 19 and to make the legal position of the occupant clear to him every time he grants permission to a licensee to tap his trees:—

1. In para 4 of Rule 17 of the Rules applicable to Toddy Licenses (Condition No. XXII of Auction Sale), after the words “in token of his consent” the following shall be added:—

“To the trees being tapped and to holding himself liable for the tree tax in case the license-holder fails to pay it.”

2. The certificate prescribed in the last column of T. T. No. 4 (application for tree tax licenses) will be amended as follows:—

“I hereby certify that.....has been permitted to draw toddy from my trees standing in my number shown in column 6 and I hold myself liable to pay the tree tax in whole or in part in case the said.....fails to pay the same.”

K. R. SRINIVASIENGAR,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.

Exd.—C. R.

1912-13

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

Dated 20th May 1913

No. Fl. 6827-36
S. R. 230-11-4

Directs the introduction of certain modifications so as to emphasize the liability of the owner of trees tapped for toddy in case of default of licensee embodied in Section 19 of the Excise Regulation and to make the legal position of the occupant clear to him every time he grants permission to a licensee to tap his toddy trees.